IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 26TH JUNE 2007 / 5TH ASHADHA 1929

ST.Rev..No. 124 of 2005()

TA.34/2000 of SALEA TAX APPELLATE TRIBUNAL,
ADDL.BENCH-II, PALAKKAD
.....

REVISION PETITIONER/APPELLANT/REVENUE

STATE OF KERALA, REP. BY
JOINT COMMISSIONER (LAW),
COMMERCIAL TAXES, ERNAKAULAM.

BY SPL. GOVERNMENT PLEADER (TAXES) SRI V.V.ASHOKAN

RESPONDENT: RESPONDENT/ASSESSEE

HOTEL THUSHARA,
THRIPRAYAR.

BY ADV. SMT.S.K.DEVI
SRI.M.RAJ MOHAN
SRI.SANTHOSH P.ABRAHAM
SRI.FRANKUR D.JAYAN
SRI.K.P.PRADEEP (PAYYANNUR)
SRI.SHANMUGHAM D. JAYAN
SMT.P.K.MAYA DEVI

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON ON 26/06/2007 ALONG WITH ST.REV. 189 & 191/2005, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L. DATTU, C.J. & K.T. SANKARAN, J.

C.M.Appln.No.239/2005 & S.T.Rev. No. 124/2005
C.M.Appln.No.357/2005 & S.T.Rev .No. 189/2005
and
C.M.Appln.No.359/2005 & S.T.Rev.No. 191 of 2005

Dated, this the 26th day of June, 2007

ORDER

H.L. DATTU, CJ.

Since the question of law raised for our consideration and decision being common, all these tax revision cases are clubbed together, heard and disposed of by this common order.

2. The revenue being aggrieved by the orders passed by the Sales Tax Appellate Tribunal in T.A.Nos.34/2000, 324/2001 and 118/2000 dated 15th October 2001 is before us in these revision petitions.

3. In filing the revision petitions there is a delay of 964 days. To condone the said delay, applications are filed under section 5 of the Limitation Act. Along with the applications a stereotyped affidavit is also filed. In the said affidavit except stating that the papers were moving from table to table and shuttled between two officers, no other explanation is offered by the revenue for the delay in filing the revision petitions. The delay is fatal to the proceedings. Further, we are not convinced with the reasons assigned by the revenue to condone the delay. Therefore, the

delay in filing the revision petitions cannot be condoned by us. Accordingly the applications for condonation of delay require to be rejected and they are rejected.

Consequently the revision petitions are also rejected. Ordered accordingly.

H.L. DATTU,
CHIEF JUSTICE.

K.T. SANKARAN,
JUDGE.

mt/